



Trustees' Financial Summary

FY2015-16

Submit ID: 0105-43246910

07 Cascade County

0105 Centerville H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Karen Carlson **Phone #:** (406) 736-5167

(Signature)

(Date)

Chair, Board of Trustees: Randy Kelley

(Signature)

(Date)

County Superintendant Patricia Boyle

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
022	3 RIVERS GRANT	LOCAL		
027	ALTACARE	STATE	0701050007	STATE
123	Safety Transfers	LOCAL		
215	MOST	STATE	070105MOST5	93.558
216	MOST	STATE	070105MOST6	93.558
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	0701058116BG	84.048A
828	Vo Ed All Career & Tech Ed Programs	STATE	0701053916	State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	139,114.33	108,460.97	60,960.92	
02	Taxes Receivable - Real and Personal (120-149)	18,692.47	6,261.16	1,827.53	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	157,806.80	114,722.13	62,788.45	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	18,692.47	6,261.16	1,827.53	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	47,532.48	37,291.00		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	91,581.85	71,169.97	60,960.92	
52	TOTAL FUND BALANCE/EQUITY	139,114.33	108,460.97	60,960.92	
53	TOTAL LIABILITIES AND FUND BALANCE	157,806.80	114,722.13	62,788.45	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,184.50	116,463.97	24,315.92	6,338.40
02	Taxes Receivable - Real and Personal (120-149)				36.54
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,184.50	116,463.97	24,315.92	6,374.94
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				36.54
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			981.19	
48	Fund Balance for Budget	3,184.50	116,463.97	23,334.73	6,338.40
52	TOTAL FUND BALANCE/EQUITY	3,184.50	116,463.97	24,315.92	6,338.40
53	TOTAL LIABILITIES AND FUND BALANCE	3,184.50	116,463.97	24,315.92	6,374.94

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,217.85			2,894.01
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,260.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,477.85			2,894.01
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,477.85			2,894.01
52	TOTAL FUND BALANCE/EQUITY	13,477.85			2,894.01
53	TOTAL LIABILITIES AND FUND BALANCE	13,477.85			2,894.01

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,890.62	14,753.36		10,085.53
02	Taxes Receivable - Real and Personal (120-149)				2,887.45
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,890.62	14,753.36		12,972.98
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				2,887.45
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,890.62	14,753.36		10,085.53
52	TOTAL FUND BALANCE/EQUITY	4,890.62	14,753.36		10,085.53
53	TOTAL LIABILITIES AND FUND BALANCE	4,890.62	14,753.36		12,972.98

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,749.48	1,415.00		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,749.48	1,415.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		1,415.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,749.48			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,749.48	1,415.00		
53	TOTAL LIABILITIES AND FUND BALANCE	2,749.48	1,415.00		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,858.26	32,124.13	89,134.40	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	51,858.26	32,124.13	89,134.40	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	51,858.26	32,124.13	89,134.40	
52	TOTAL FUND BALANCE/EQUITY	51,858.26	32,124.13	89,134.40	
53	TOTAL LIABILITIES AND FUND BALANCE	51,858.26	32,124.13	89,134.40	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	193,649.01	187,780.38
1112	District Levy - Personal Property	215.62	936.86
1114	District Levy - Pers Prop/Mobile Homes	376.89	2,122.04
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,716.96	7,560.58
1190	Penalties and Interest on Taxes	860.90	763.08
1510	Interest Earnings	128.25	430.78
1900	Other Revenue from Local Sources	115.74	316.05
3110	Direct State Aid	383,056.65	381,285.19
3111	Quality Educator	31,493.83	32,499.72
3112	At Risk Student	1,403.63	1,881.97
3113	Indian Education For All	1,734.00	1,691.28
3114	American Indian Achievement Gap	1,600.00	1,230.00
3115	State Spec Ed Allowable Cost Pymt to Districts	12,941.25	13,144.37
3116	Data For Achievement	1,275.00	1,620.00
3118	Natural Resource Development	2,729.72	4,280.54
3120	State Guaranteed Tax Base Aid	233,238.72	229,355.45
3444	State School Block Grant	22,430.63	22,430.63
3446	SB96 Block Grant Reimbursement	1,632.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		890,599.60	889,328.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	265,198.55	243,868.59
		2XX	Personal Services - Employee Benefits	21,361.08	12,936.91
		3XX	Purchased Professional and Technical Services	5,476.68	8,741.70
		4XX	Purchased Property Services	1,080.41	2,958.09
		5XX	Other Purchased Services	2,710.04	2,572.69
		6XX	Supplies and Materials	52,990.12	17,323.44
		810	Dues and Fees	40.00	84.53
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	15,468.51	15,801.00
		2XX	Personal Services - Employee Benefits	2,712.40	2,575.07
		5XX	Other Purchased Services	10.54	126.18
		6XX	Supplies and Materials	468.83	267.29
	221X Improvement of Instruction Services				
		5XX	Other Purchased Services	285.21	423.88

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	52.80	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	35,403.74	42,589.77
			2XX Personal Services - Employee Benefits	2,047.50	3,995.29
			6XX Supplies and Materials	4,719.97	3,497.03
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	26,864.34	28,513.33
			2XX Personal Services - Employee Benefits	6,405.75	7,026.63
			3XX Purchased Professional and Technical Services	673.16	1,502.09
			5XX Other Purchased Services	12,441.03	12,344.74
			6XX Supplies and Materials	841.21	2,604.88
			810 Dues and Fees	3,269.64	4,851.77
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	28,236.05	37,535.80
			2XX Personal Services - Employee Benefits	6,696.14	7,968.95
			3XX Purchased Professional and Technical Services	1,059.76	567.46
			5XX Other Purchased Services	606.91	579.95
			6XX Supplies and Materials	2,591.10	2,444.64
			810 Dues and Fees	290.00	982.30
		25XX Support Services - Business			
			1XX Personal Services - Salaries	13,813.96	14,722.00
			2XX Personal Services - Employee Benefits	1,854.19	1,837.66
			3XX Purchased Professional and Technical Services	3,916.50	3,892.17
			5XX Other Purchased Services	142.10	212.37
			6XX Supplies and Materials	2,100.46	2,124.03
			810 Dues and Fees	1,025.00	900.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	46,000.29	48,786.80
			2XX Personal Services - Employee Benefits	8,453.81	9,466.08
			3XX Purchased Professional and Technical Services	195.00	1,678.05
			4XX Purchased Property Services	49,618.46	79,140.47
			5XX Other Purchased Services	113.19	57.75
			6XX Supplies and Materials	30,473.82	3,805.64
			7XX Property and Equipment Acquisition	0.00	6,806.75
			810 Dues and Fees	21.45	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	165.00
			2XX Personal Services - Employee Benefits	0.00	21.42
			4XX Purchased Property Services	201.97	2,497.69
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	15,319.26

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
		1XX	Personal Services - Salaries	28,867.22	35,668.63	
		2XX	Personal Services - Employee Benefits	3,939.47	4,955.47	
		5XX	Other Purchased Services	610.64	0.00	
		6XX	Supplies and Materials	3.40	1,937.53	
	62XX Resources Transferred to Other School Districts or Cooperatives					
		920	Resources Transferred to Other School Districts or Cooperatives	1,423.54	16,127.65	
	316 Data For Achievement					
	24XX Support Services - School Administration					
		1XX	Personal Services - Salaries	1,169.44	1,620.00	
		2XX	Personal Services - Employee Benefits	105.56	0.00	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
		6XX	Supplies and Materials	1,734.00	1,691.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
		1XX	Personal Services - Salaries	40,917.69	42,909.50	
		2XX	Personal Services - Employee Benefits	4,859.04	4,725.70	
		4XX	Purchased Property Services	680.42	1,289.94	
		5XX	Other Purchased Services	1,377.14	0.00	
		6XX	Supplies and Materials	3,689.89	1,644.60	
		810	Dues and Fees	0.00	135.30	
	222X Educational Media Services					
		1XX	Personal Services - Salaries	14,626.14	0.00	
		2XX	Personal Services - Employee Benefits	1,306.30	0.00	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		1XX	Personal Services - Salaries	15,277.86	14,156.60	
		2XX	Personal Services - Employee Benefits	1,294.07	1,337.36	
		3XX	Purchased Professional and Technical Services	0.00	375.00	
		5XX	Other Purchased Services	633.20	3,420.77	
		6XX	Supplies and Materials	1,103.98	890.00	
		810	Dues and Fees	1,220.00	500.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	48,213.79	50,755.61	
		2XX	Personal Services - Employee Benefits	1,381.43	1,293.02	
		3XX	Purchased Professional and Technical Services	900.00	637.50	
		5XX	Other Purchased Services	3,084.94	1,906.24	
		6XX	Supplies and Materials	4,245.31	6,246.26	
		810	Dues and Fees	6,100.00	2,835.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	24,269.16	25,159.46	
			2XX Personal Services - Employee Benefits	4,031.32	4,045.55	
			4XX Purchased Property Services	134.48	0.00	
			5XX Other Purchased Services	118.47	0.00	
			6XX Supplies and Materials	22.24	12.91	
			7XX Property and Equipment Acquisition	6,829.57	0.00	
			810 Dues and Fees	28.05	28.05	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,000.00	6,000.00	
123	Safety Transfers					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	3,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				886,129.43	888,421.79	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					161,384.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					889,328.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					888,421.79	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	47,532.48	Less Last Year	70,709.39	(4b)	-23,176.91
					-23,176.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					139,114.33	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	98,101.90	87,528.03
	1112 District Levy - Personal Property	88.33	448.54
	1114 District Levy - Pers Prop/Mobile Homes	144.99	1,025.14
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	877.26	0.00
	1190 Penalties and Interest on Taxes	366.64	348.97
	1510 Interest Earnings	44.45	235.46
	2220 County On-Schedule Trans Reimb	28,257.74	28,217.00
	3210 State On-Schedule Trans Reimb	28,257.74	28,217.00
	3444 State School Block Grant	3,863.97	3,863.97
	3446 SB96 Block Grant Reimbursement	668.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		160,671.96	149,884.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		5XX Other Purchased Services		0.00	1,000.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		77,348.35	83,601.47
		2XX Personal Services - Employee Benefits		16,027.33	16,723.48
		3XX Purchased Professional and Technical Services		362.00	127.50
		4XX Purchased Property Services		12,162.46	13,582.97
		5XX Other Purchased Services		0.00	391.50
		6XX Supplies and Materials		9,665.10	12,620.35
		7XX Property and Equipment Acquisition		0.00	26,270.00
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		0.00	5,802.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				115,565.24	160,119.27



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					81,405.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					149,884.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					160,119.27	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	37,291.00	Less Last Year	0.00	(4b)	37,291.00	
					37,291.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					108,460.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13,856.08	14,028.72
	1112 District Levy - Personal Property	14.89	67.19
	1114 District Levy - Pers Prop/Mobile Homes	26.56	152.18
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	122.98	0.00
	1190 Penalties and Interest on Taxes	61.13	54.58
	1510 Interest Earnings	42.61	152.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,124.25</u>	<u>14,454.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
124					
	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		<u>14,000.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	46,506.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,454.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	60,960.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.20	9.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3.20</u>	<u>9.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					3,175.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,184.50	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	47.06	203.18
	2240 County Retirement Distribution	139,108.09	147,132.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		139,155.15	147,336.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	43,047.00	39,978.15	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,180.60	2,237.55	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	10,741.16	6,728.35	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,240.13	4,733.19	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,360.40	6,378.86	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	1,938.77	2,084.47	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,499.32	6,621.02	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	11,319.91	11,812.56	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,599.09	5,741.26	
	316	Data For Achievement				
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	401.94	0.00	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,352.22	0.00	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	3,414.94	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	2,270.15	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	397 State Career & Technical Ed Entitlement - Trades & Industry					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	3,288.73	3,614.50	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		2XX	Personal Services - Employee Benefits	2,464.48	2,255.31	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	6,716.81	6,752.95	
	910 Food Services					
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	3,542.76	3,602.56	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				110,963.47	105,955.67	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					75,083.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					147,336.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					105,955.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					116,463.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
027	ALTACARE	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	58,501.40
216	MOST	
	4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
816	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,674.00
828	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	3,528.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		70,703.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
022	3 RIVERS GRANT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		497.67
			022 Subtotal		497.67
027	ALTACARE				
	361 Services for Significant Needs Students				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		58,501.40
			027 Subtotal		58,501.40
216	MOST				
	470 Federal Miscellaneous Grants from other State Agencies				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,760.00
			2XX Personal Services - Employee Benefits		456.48
			5XX Other Purchased Services		1,300.00
			6XX Supplies and Materials		483.52
			216 Subtotal		5,000.00
816	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			1XX Personal Services - Salaries		85.00
			2XX Personal Services - Employee Benefits		15.00
			6XX Supplies and Materials		3,174.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			221X Improvement of Instruction Services		
			5XX Other Purchased Services		400.00
			816 Subtotal		3,674.00
828	Vo Ed All Career & Tech Ed Programs				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			5XX Other Purchased Services		405.00
	397 State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX Instruction			
			5XX Other Purchased Services		395.76
			6XX Supplies and Materials		2,670.00
			828 Subtotal		3,470.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					71,143.83

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					24,835.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,703.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					71,143.83 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	981.19	Less Last Year	1,060.39 (4b)	-79.20
					-79.20 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,315.92 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
022 3 RIVERS GRANT	0.00	497.67	-497.67
027 ALTACARE	58,501.40	58,501.40	0.00
216 MOST	5,000.00	5,000.00	0.00
816 Vo Ed Carl Perkins Basic Grant	3,674.00	3,674.00	0.00
828 Vo Ed All Career & Tech Ed Programs	3,528.00	3,470.76	57.24
Total	70,703.40	71,143.83	-440.43



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.34	18.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6.34</u>	<u>18.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					6,320.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,338.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.29	34.06
	1982 Summer Session - Driver's Education Fees	4,799.00	2,200.00
	3260 State Driver's Education Reimbursement	4,549.75	1,260.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,358.04	3,494.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	4,224.00	2,288.00
			2XX Personal Services - Employee Benefits	24.21	12.69
			4XX Purchased Property Services	800.00	0.00
			5XX Other Purchased Services	100.00	0.00
			6XX Supplies and Materials	640.73	264.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,788.94	2,565.31

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					12,549.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,494.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,565.31 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,477.85 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.88	8.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.88</u>	<u>8.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					2,885.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,894.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.78	13.85
	3281 State Technology Aid	864.43	833.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		868.21	847.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	4,042.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	847.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,890.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.04	37.82
	3445 State Combined Fund School Block Grant	3,181.87	3,181.87
	3447 SB96 Combined Block Grant Reimbursement	357.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,554.14	3,219.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					11,533.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,219.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,753.36 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	30,760.51	29,298.03
	1112 District Levy - Personal Property	32.27	144.77
	1114 District Levy - Pers Prop/Mobile Homes	55.53	329.64
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	273.42	0.00
	1190 Penalties and Interest on Taxes	130.89	117.02
	1510 Interest Earnings	29.84	82.23
	3120 State Guaranteed Tax Base Aid	16,421.51	9,873.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,703.97	39,845.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	45,000.00	40,000.00
			850 Interest on Debt	6,800.00	5,900.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				52,150.00	46,250.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	16,489.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,845.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,250.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,085.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.75	10.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.75</u>	<u>10.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					2,739.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,749.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61	
PRC	Revenue			2015 Value	2016 Value
123	Safety Transfers				
	5301 School Safety and Security Transfer			3,000.00	0.00
124					
	5301 School Safety and Security Transfer			14,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				17,000.00	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2015 Value	2016 Value
123	Safety Transfers					
	190 School Safety Projects					
		26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			0.00	1,415.00
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services			2,977.50	0.00
124						
	190 School Safety Projects					
		26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services			3,280.00	0.00
		7XX Property and Equipment Acquisition			9,327.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					15,585.00	1,415.00

Schedule Of Changes Worksheet					Fund Code 61	
Beginning Fund Balance					1,415.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,415.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,415.00	Less Last Year	0.00	(4b)	1,415.00	
					1,415.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,415.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	260.18	154.39
	1920 Contributions/Donations from Private Sources	6,911.00	12,878.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,171.18	13,033.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			7XX	Property and Equipment Acquisition	5,379.00	0.00
	890	Other Community Services				
		33XX	Community Services			
			6XX	Supplies and Materials	4,506.50	10,744.50
			870	Student Scholarships	4,245.00	3,495.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					14,130.50	14,239.50

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						53,064.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,033.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,239.50 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						51,858.26 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	10.03	68.66
	5700 Resources Transferred from Other School Districts or Cooperatives	14,027.39	8,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,037.42	8,068.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance	24,055.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,068.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,124.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	119,863.50	110,009.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>119,863.50</u>	<u>110,009.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	132,267.45	98,111.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>132,267.45</u>	<u>98,111.17</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	77,236.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,009.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,111.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	89,134.40	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	20,454.17	28,784.16
XX	39X 1XXX 112	Certified Teacher Staff Salaries	55,543.83	42,909.50
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	264,781.20	242,608.19
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	30,875.93	388.50
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	156.78	164.84
XX	XXX 26XX 41X	Energy Utility Services	19,438.79	18,487.31
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	21,121.26
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,037.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,037.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,679.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	15,894.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	58,689.28
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	35,668.63	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,955.47	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,937.53	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	16,127.65	0.00	0.00	0.00	0.00
Totals			58,689.28	0.00	0.00	0.00	0.00

58,689.28

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	1,190,052.00	0.00	12,235.00	0.00	1,202,287.00
Machinery and Equipment	378,757.50	0.00	18,407.00	5,140.00	392,024.50
Totals at Historical Cost	1,568,809.50	0.00	30,642.00	5,140.00	1,594,311.50
Depreciation					
Building Accum	521,500.00	0.00	22,777.00	0.00	544,277.00
Machinery and Equipment Accum	295,301.50	0.00	18,878.50	0.00	314,180.00
Total Accumulated Depreciation	816,801.50	0.00	41,655.50	0.00	858,457.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	752,008.00	0.00	-11,013.50	5,140.00	735,854.50

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	15,014.00	0.00	0.00
General Administration (23XX)	7,572.00	0.00	0.00
Operations and Maintenance (26XX)	30,256.50	0.00	0.00
Transportation (27XX)	328,834.50	0.00	0.00
Food Service (31XX)	10,347.50	0.00	0.00
Total Depreciation for FY2016	392,024.50	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	50,718.42	9,368.58	0.00	0.00	60,087.00	0.00	60,087.00
Other Post Employment Benefits	5,880.00	0.00	5,040.00	0.00	840.00	840.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	56,598.42	9,368.58	5,040.00	0.00	60,927.00	840.00	60,087.00
Bond(s)							
03/20/2014	280,000.00	0.00	40,000.00	0.00	240,000.00	45,000.00	195,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	280,000.00	0.00	40,000.00	0.00	240,000.00	45,000.00	195,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	145,576.76	0.00	5,252.30	140,324.46
Net Pension - TRS	673,022.00	0.00	74,605.30	598,416.70